

DEPARTMENT OF STATE REVENUE

LETTER OF FINDINGS NUMBER: 98-0246 ST

Sales And Use Tax

Calendar Years: 1993, 1994, and 1995

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ISSUE(S)

I. **Use Tax** – Purchases

Authority: IC 6-2.5-2-1, IC 6-2.5-3-1

Taxpayer protests all tax assessed.

STATEMENT OF FACTS

Taxpayer did not file returns although it registered to do business in Indiana. The department auditor assessed use tax on purchases of supplies and equipment. Taxpayer held itself out to its vendors to be exempt from tax.

Due to a fire in 1994, the 1993 purchase invoices were destroyed and the auditor did not assess tax on purchases of assets for the missing year.

Taxable purchases for the missing period were estimated by projection. The expenses purchases for 1995 were projected to 1993 and 1994.

DISCUSSION

Taxpayer did not provide detail nor reasons why the assessment is in error. The audit is prima facie evidence that it is correct.

FINDING

Taxpayer's protest is denied. No documentation was provided to rebut the assessment.